



ఆంధ్రప్రదేశ్ రాజ పత్రము
THE ANDHRA PRADESH GAZETTE
PUBLISHED BY AUTHORITY

PART I EXTRAORDINARY

No.374

AMARAVATI, THURSDAY, MAY 2, 2019

G.103

NOTIFICATIONS BY GOVERNMENT

--X--

REVENUE DEPARTMENT
(COMMERCIAL TAXES-II)

PRESCRIBING RATE OF TAX FOR CERTAIN GOODS OF THE ANDHRA PRADESH GOODS AND SERVICES TAX ACT, 2017 (ACT No.16 OF 2017).

[G.O.Ms.No. 288, Revenue (Commercial Taxes-II), 29th April, 2019.]

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) (herein after referred to as the "said Act"), the Government, on the recommendations of the Goods and Services Tax Council, hereby makes the following further amendments to the notification issued in G.O. Ms. No. 258, Revenue (CT.II) Department, Dated. 29.06.2017, namely:-

This notification shall be deemed to have come into force with effect on and from 1st of April, 2019.

AMENDMENTS

In the said notification, in Schedule III - 9%, after serial number 452P in column (1) and the entries relating thereto in column (2), (3) and (4), the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)
"452Q	Any chapter	<p>Supply of any goods other than capital goods and cement falling under chapter heading 2523 in the first schedule to the Customs Tariff Act, 1975 (51 of 1975), by an unregistered person to a promoter for construction of the project on which tax is payable by the promoter as recipient of goods under sub-section 4 of section 9 of the Andhra Pradesh Goods and Services Tax Act, 2017 (16 of 2017), as prescribed in G.O. Ms. No.286, Revenue (CT.II) Department, Dated.29-04-2019.</p> <p>Explanation: For the purpose of this entry-</p> <p>(i) The term "Promoter" shall have the same meaning as assigned to it in clause (zk) of Section 2 of Real Estate (Regulation and Development) Act, 2016.(16 of 2016)</p> <p>(ii) The term "project" shall mean a real estate project (REP) or a residential real estate project (RREP);</p> <p>(iii) The term "Real estate project (REP)" shall have the same meaning as assigned to it in clause (zn) of Section 2 of Real Estate (Regulation and Development) Act, 2016;(16 of 2016)</p> <p>(iv) The term "Residential Real Estate Project (RREP)" shall mean a REP in which the carpet area of the commercial apartments is not more than 15 percent of the total carpet area of all the apartments in the REP."</p> <p>(v) This entry is to be taken to apply to all goods which satisfy the conditions prescribed herein, even though they may be covered by a more specific chapter/ heading/ sub heading or tariff item elsewhere in this notification.</p>	9%";

Dr. D. SAMBASIVA RAO,
Special Chief Secretary to Government.

---X---